



Journal of the Senate

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CALL TO ORDER

The Senate was called to order by President Pruitt at 9:00 a.m. A quorum present—36:

Mr. President	Diaz de la Portilla	Lynn
Alexander	Dockery	Oelrich
Aronberg	Fasano	Peaden
Atwater	Gaetz	Posey
Baker	Garcia	Rich
Bennett	Geller	Ring
Bullard	Haridopolos	Saunders
Carlton	Jones	Siplin
Constantine	Joyner	Storms
Crist	Justice	Villalobos
Dean	King	Webster
Deutch	Lawson	Wise

Excused: Senators Hill, Margolis and Wilson; Senator Dawson until 9:37 a.m. and from 1:00 p.m. until 3:28 p.m.; Senator Lawson from 1:45 p.m. until 2:45 p.m.

PRAYER

The following prayer was offered by Senator Lawson:

Heavenly Father, thank you for this day. Thank you for your many blessings. Thank you for this assembly. Thank you for the members that are here this morning to do your will. Give us courage to represent the people of the great State of Florida in the best way we can during this special session.

We pray for the families of the members of this body. We pray for needs of others. Bless us, Heavenly Father.

We pray for the poor; we pray for the oppressed; for the unemployed and the destitute; for prisoners and captives; and for all who remember and care for them. We pray for all who govern and hold authority in this state and across the nation. Bless them, Father, for their courage and what they do for so many people. Please give us grace this morning to do your will in all we undertake; that our work may find favor in your sight. Have mercy upon us, most merciful Father; in your compassion, forgive us our sins, known and unknown, things done and left undone; and uphold us by your spirit that we may live and serve you in the newness of life to the honor of your glory. Amen.

PLEDGE

Senator Peaden led the Senate in the pledge of allegiance to the flag of the United States of America.

SPECIAL ORDER CALENDAR

By Senator Haridopolos—

CS for SJR 2-D—A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide an additional homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser, and to provide an effective date if such amendments are adopted.

—was read the second time by title.

On motion by Senator Haridopolos, further consideration of **CS for SJR 2-D** was deferred.

RECESS

The Senate recessed at 9:39 a.m. to reconvene at 10:00 a.m. or upon call of the President.

CALL TO ORDER

The Senate was called to order by the President at 10:06 a.m. A quorum present.

SPECIAL ORDER CALENDAR, continued

The Senate resumed consideration of—

CS for SJR 2-D—A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide an additional homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser, and to provide an effective date if such amendments are adopted.

—which was previously considered this day.

Senators Atwater and Deutch offered the following amendments which were moved by Senator Atwater:

Amendment 1 (173734)—On page 5, line 24, after “levies” insert: *and levies for dependent or independent special districts or municipal service taxing units the primary function of which is emergency medical or fire rescue services*

Amendment 2 (384278)—On page 7, line 29; and on page 8, line 10, after “school district levies” insert: *and levies for dependent or independent special districts or municipal service taxing units the primary function of which is emergency medical or fire rescue services*

Further consideration of **Amendment 1 (173734)** and **Amendment 2 (384278)** was deferred.

Senator Bennett moved the following amendments:

Amendment 3 (111254)—On page 8, between lines 10 and 11, insert:

(h) Increases in assessments for all property other than property entitled to the Save Our Homes benefit provided in this section may not exceed the lower of 3 percent or the percent change in the consumer price index.

Amendment 4 (254560)—On page 8, between lines 10 and 11, insert:

(h) Increases in assessments for all property other than property entitled to the Save Our Homes benefit provided in this section may not exceed the lower of 7 percent or the percent change in the consumer price index.

Further consideration of **Amendment 3 (111254)** and **Amendment 4 (254560)** was deferred.

Senator Storms moved the following amendment:

Amendment 5 (280872)—On page 8, between lines 10 and 11, insert:

(h) Increases in assessments for all property provided in this section may not exceed the lower of 3 percent or the percent change in the consumer price index.

Further consideration of **Amendment 5 (280872)** was deferred.

Senator Geller moved the following amendment which failed:

Amendment 6 (335062)—On page 8, line 20, after “dollars” and insert: *if the just value of the real estate is less than \$500,000*

The Senate resumed consideration of **Amendment 1 (173734)** and **Amendment 2 (384278)** by Senators Atwater and Deutch which were previously considered and deferred. **Amendment 1** and **Amendment 2** were withdrawn.

The Senate resumed consideration of **Amendment 3 (111254)** and **Amendment 4 (254560)** by Senator Bennett which were previously considered and deferred. **Amendment 3** and **Amendment 4** were withdrawn.

The Senate resumed consideration of **Amendment 5 (280872)** by Senator Storms which was previously considered and deferred. **Amendment 5** was withdrawn.

MOTION

On motion by Senator Alexander, the rules were waived to allow the following amendment to be considered:

Senators Alexander, Dean, Dockery and Oelrich offered the following amendment which was moved by Senator Alexander and failed:

Amendment 7 (893006)(with title amendment)—On page 12, between lines 18 and 19, insert:

(h) The legislature shall annually appropriate funding to reimburse fiscally constrained counties having a population of fewer than 100,000 for any loss of revenue caused by reductions in the homestead exemption as required by CS for SJR 2-D or HJR ____.

And the title is amended as follows:

On page 1, line 10, after the comma (,) insert: to require that the Legislature annually appropriate funds to fiscally constrained counties,

MOTION

On motion by Senator Posey, the rules were waived to allow the following amendment to be considered:

Senator Posey moved the following amendment:

Amendment 8 (023352)(with title amendment)—On page 4, line 15 through page 5, line 23, delete those lines and insert:

(c) All residential and commercial property persons entitled to a homestead exemption under Section 6 of this Article shall be have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided herein.

(1) Assessments subject to this provision shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, *residential and commercial homestead* property shall be assessed at just value as of January 1 of the following year, *unless the provisions of paragraph (7) apply*. Thereafter, the *property homestead* shall be assessed as provided herein.

(4) New *residential and commercial homestead* property shall be assessed at just value as of January 1st of the year following the *completion of construction establishment* of the property, *unless the provisions of paragraph (7) apply homestead*. That assessment shall only change as provided herein.

(5) Changes, additions, reductions, or improvements to *residential property or commercial homestead* property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided herein.

~~(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.~~

~~(6)(7)~~ The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(7)a. For all levies other than school district

And the title is amended as follows:

On page 1, line 6, after the comma (,) insert: to apply to all residential and commercial property the limitations on assessments of property at just value currently applicable only to homestead property,

Further consideration of **Amendment 8 (023352)** was deferred.

MOTION

On motion by Senator Baker, the rules were waived to allow the following amendment to be considered:

Senators Baker and Lynn offered the following amendment which was moved by Senator Baker and adopted:

Amendment 9 (623512)(with title amendment)—On page 13, line 28 through page 14, line 16, delete those lines and insert:

(d) COUNTY OFFICERS.

(1) There shall be elected by the electors of each county, for terms of four years, a sheriff, a tax collector, ~~a property appraiser~~, a supervisor of elections, and a clerk of the circuit court; except, when provided by county charter or special law approved by vote of the electors of the county, any *such* county officer may be chosen in another manner therein specified, or any *such* county office may be abolished when all the duties of the office prescribed by general law are transferred to another office.

(2) *There shall be elected by the electors of each county, for terms of four years:*

- a. *A property appraiser; or*
- b. *A person responsible for the duties of a property appraiser, as prescribed by general law, in counties in which, as provided by county charter or special law approved by vote of the electors of the county, the office of the property appraiser has been abolished and all duties of the office prescribed by general law have been transferred to another office.*

(3) When not otherwise provided by county charter or special law approved by vote of the electors, the clerk of the circuit court shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds.

And the title is amended as follows:

On page 1, line 22, after “appraiser” insert: *or person responsible for the duties of a property appraiser in certain counties in which the office of property appraiser has been abolished*

MOTION

On motion by Senator Villalobos, the rules were waived to allow the following amendment to be considered:

Senators Villalobos, Diaz de la Portilla and Garcia offered the following amendment which was moved by Senator Villalobos:

Amendment 10 (032444)—On page 12, lines 13 and 14, delete those lines and insert: *exemption from ad valorem taxation. The legislature shall provide for an annual*

Further consideration of **Amendment 10 (032444)** was deferred.

MOTION

On motion by Senator Geller, the rules were waived to allow the following amendment to be considered:

Senators Geller, Deutch, Ring, Justice, Rich, Bullard, Aronberg, Lawson, Joyner, Dawson and Siplin offered the following amendment which was moved by Senator Geller:

Amendment 11 (874950)(with title amendment)—Delete everything after the enacting clause and insert:

That the following amendments to Sections 3, 4, and 6 of Article VII and the creation of Section 27 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or

municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) By general law and subject to conditions specified therein, there may be granted an ad valorem tax exemption to a renewable energy source device and to real property on which such device is installed and operated, to the value fixed by general law not to exceed the original cost of the device, and for the period of time fixed by general law not to exceed ten years.

(e) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad valorem tax exemptions to owners of historic properties. This exemption may be granted only by ordinance of the county or municipality. The amount or limits of the amount of this exemption and the requirements for eligible properties must be specified by general law. The period of time for which this exemption may be granted to a property owner shall be determined by general law.

(f) *By general law and subject to conditions specified therein, twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.*

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(c) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided herein.

(1) Assessments subject to this provision shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, *unless the provisions of paragraph (8) apply*. Thereafter, the homestead shall be assessed as provided herein.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, *unless the provisions of paragraph (8) apply*. That assessment shall only change as provided herein.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided herein.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. *For all levies other than school district levies, a person who establishes a new homestead as of January 1, 2009, or January 1 of any subsequent year and who has received a homestead exemption pursuant to Section 6 of Article VII of this constitution as of January 1 of either of the two years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007. The assessed value of the newly established homestead shall be determined as follows:*

1. *If the just value of the new homestead is greater than or equal to the just value of the prior homestead of the person establishing the new homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$1 million or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided herein.*

2. *If the just value of the new homestead is less than the just value of the prior homestead of the person establishing the new homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this subparagraph is greater than \$1 million the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$1 million. Thereafter, the homestead shall be assessed as provided herein.*

b. *By general law and subject to conditions specified therein, the Legislature shall provide for application of this paragraph to property owned by more than one person.*

(d) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(e) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

SECTION 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of ~~twenty-five~~ *five* thousand dollars and, for all levies other than school district levies and levies for dependent or independent special districts or municipal service taxing units the primary function

of which is to provide emergency medical or fire rescue services, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars if the just value of the real estate is less than \$500,000, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) *As provided by general law and subject to conditions specified therein, each person who establishes the right to receive the homestead exemption provided in subsection (a) within one year after purchasing the homestead property and who had not previously owned property receiving the homestead exemption provided in subsection (a) is entitled to an additional homestead exemption in an amount equal to twenty-five percent of the homestead property's just value on January 1 of the year in which the homestead is established, not to exceed twenty-five percent of the median just value of homesteads in the county in which the homestead is located in the year prior to establishing the new homestead. This exemption is not available if any owner of the property has previously owned property that received the homestead exemption provided in subsection (a). The additional homestead exemption shall be reduced each year by the difference between the homestead's just value and assessed value as determined under subsection (c) of Section 4 until the value of the exemption is reduced to zero. The exemption provided under this subsection shall apply to all levies other than school district levies.*

~~(c) By general law and subject to conditions specified therein, the exemption shall be increased to a total of twenty-five thousand dollars of the assessed value of the real estate for each school district levy. By general law and subject to conditions specified therein, the exemption for all other levies may be increased up to an amount not exceeding ten thousand dollars of the assessed value of the real estate if the owner has attained age sixty-five or is totally and permanently disabled and if the owner is not entitled to the exemption provided in subsection (d).~~

~~(d) By general law and subject to conditions specified therein, the exemption shall be increased to a total of the following amounts of assessed value of real estate for each levy other than those of school districts: fifteen thousand dollars with respect to 1980 assessments; twenty thousand dollars with respect to 1981 assessments; twenty-five thousand dollars with respect to assessments for 1982 and each year thereafter. However, such increase shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This subsection shall stand repealed on the effective date of any amendment to section 4 which provides for the assessment of homestead property at a specified percentage of its just value.~~

(d)(e) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(e)(f) The legislature may, by general law, ~~require~~ *allow* counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant an additional homestead tax exemption not exceeding fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of

the income limitation prescribed in this subsection for changes in the cost of living.

(f)(g) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

ARTICLE XII SCHEDULE

Section 27. Property tax exemptions.—The amendments to Sections 3, 4, and 6 of Article VII, providing a \$25,000 exemption for tangible personal property, providing an additional \$25,000 homestead exemption, authorizing transfer of the accrued benefit from the limitations on the assessment of homestead property, providing an additional homestead exemption for first-time homestead property owners, requiring local governments to provide an additional homestead exemption for low-income seniors, and this section, if submitted to the electors of this state for approval or rejection at a special election authorized by law to be held on January 29, 2008, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2008, or, if submitted to the electors of this state for approval or rejection at the next general election, shall take effect January 1 of the year following such general election.

And the title is amended as follows:

Delete everything before the enacting clause and insert: Senate Joint Resolution A joint resolution proposing amendments to Sections 3, 4, and 6 of Article VII and the creation of Section 27 of Article XII of the State Constitution, to provide for an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to increase the homestead exemption for certain homestead property owners, to create an additional homestead exemption for first-time homestead property owners, and to provide an effective date if such amendments are adopted.

Further consideration of **Amendment 11 (874950)** was deferred.

On motion by Senator Haridopolos, further consideration of **CS for SJR 2-D** as amended with pending **Amendment 8 (023352)**, **Amendment 10 (032444)** and **Amendment 11 (874950)** was deferred.

RECESS

On motion by Senator King, the Senate recessed at 12:03 p.m. to reconvene at 1:00 p.m. or upon call of the President.

AFTERNOON SESSION

The Senate was called to order by the President at 1:00 p.m. A quorum present—36:

Mr. President	Carlton	Fasano
Alexander	Constantine	Gaetz
Aronberg	Crist	Garcia
Atwater	Dean	Geller
Baker	Deutch	Haridopolos
Bennett	Diaz de la Portilla	Jones
Bullard	Dockery	Joyner

Justice	Peaden	Siplin
King	Posey	Storms
Lawson	Rich	Villalobos
Lynn	Ring	Webster
Oelrich	Saunders	Wise

SPECIAL ORDER CALENDAR, continued

On motion by Senator Haridopolos, the Senate resumed consideration of—

CS for SJR 2-D—A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide an additional homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser, and to provide an effective date if such amendments are adopted.

—which was previously considered and amended this day with pending **Amendment 8 (023352)** by Senator Posey; **Amendment 10 (032444)** by Senators Villalobos, Haridopolos and Garcia; and **Amendment 11 (874950)** by Senators Geller, Deutch, Ring, Justice, Rich, Bullard, Aronberg, Lawson, Joyner, Dawson and Siplin.

The Senate resumed consideration of **Amendment 11 (874950)** by Senators Geller, Deutch, Ring, Justice, Rich, Bullard, Aronberg, Lawson, Joyner, Dawson and Siplin which was previously considered and deferred.

MOTION

On motion by Senator Fasano, the rules were waived to allow the following amendment to be considered:

Senator Fasano moved the following amendment to **Amendment 11**:

Amendment 11A (102580)—On page 11, between lines 14 and 15, insert:

(g) Real property owned and used as a homestead by a person who has attained age sixty-five and whose household income, as defined by general law, does not exceed \$23,604 is exempt from ad valorem taxation on the first \$100,000 of assessed value. The legislature shall provide for an annual adjustment of the income limitation prescribed in this subsection for changes in the cost of living and may provide additional financial eligibility requirements or other eligibility requirements.

On motion by Senator Geller, further consideration of **Amendment 11 (874950)** with pending **Amendment 11A (102580)** was deferred.

MOTION

On motion by Senator Storms, the rules were waived to allow the following amendment to be considered:

Senator Storms moved the following amendment:

Amendment 12 (301926)—On page 3, line 31, after “therein,” insert: *not less than*

POINT OF ORDER

Senator Carlton raised a point of order that **Amendment 12** was outside the purview of the call.

The President referred the point of order and the amendment to Senator King, Chair of the Committee on Rules.

RULING ON POINT OF ORDER

On recommendation of Senator King, Chair of the Committee on Rules, the President ruled the point well taken and **Amendment 12 (301926)** out of order.

MOTION

On motion by Senator Deutch, the rules were waived to allow the following amendment to be considered:

Senators Deutch, Geller, Ring, Justice, Rich, Bullard, Aronberg, Lawson, Joyner, Dawson and Siplin offered the following amendment which was moved by Senator Deutch and failed:

Amendment 13 (450158)(with title amendment)—On page 12, between lines 18 and 19, insert:

(h) The legislature shall annually appropriate funding to reimburse and hold school districts harmless for any loss of revenue caused by reductions as required by CS for SJR 2-D or HJR ____.

And the title is amended as follows:

On page 1, line 10, after the comma (,) insert: to require that the Legislature annually appropriate funds to school districts,

The vote was:

Yeas—15

Alexander	Dockery	Rich
Aronberg	Garcia	Ring
Bullard	Geller	Siplin
Deutch	Joyner	Storms
Diaz de la Portilla	Justice	Villalobos

Nays—18

Mr. President	Crist	King
Atwater	Dean	Peadar
Baker	Fasano	Posey
Bennett	Gaetz	Saunders
Carlton	Haridopolos	Webster
Constantine	Jones	Wise

The Senate resumed consideration of **Amendment 8 (023352)** by Senator Posey which was previously considered and deferred. **Amendment 8** failed.

The Senate resumed consideration of **Amendment 10 (032444)** by Senators Villalobos, Diaz de la Portilla and Garcia which was previously considered and deferred. **Amendment 10** failed.

The Senate resumed consideration of **Amendment 11 (874950)** by Senators Geller, Deutch, Ring, Justice, Rich, Bullard, Aronberg, Lawson, Joyner, Dawson and Siplin with pending **Amendment 11A (102580)** by Senator Fasano which was previously considered and deferred. **Amendment 11A** was withdrawn.

SENATOR CARLTON PRESIDING

The question recurred on **Amendment 11** which failed.

The vote was:

Yeas—13

Alexander	Geller	Lynn
Aronberg	Joyner	Rich
Bullard	Justice	Ring
Deutch	Lawson	Siplin
Dockery		

Nays—22

Mr. President	Constantine	Fasano
Baker	Crist	Gaetz
Bennett	Dean	Garcia
Carlton	Diaz de la Portilla	Haridopolos

Jones
King
Oelrich
Peadar

Posey
Saunders
Storms

Villalobos
Webster
Wise

Pursuant to Rule 4.19, **CS for SJR 2-D** as amended was ordered engrossed and then placed on the calendar of Bills on Third Reading.

By Senator Atwater—

SB 4-D—A bill to be entitled An act relating to ad valorem taxation; amending s. 194.301, F.S.; specifying circumstances under which the presumption concerning the correctness of an ad valorem tax assessment is lost; providing for the rate of percentage change of a category of property comprised of comparable property; requiring the property appraiser to make the percentage change for each category available on a website or upon request; specifying the categories of property; providing for the amendments to s. 194.301, F.S., to apply to assessments made on or after a specified date; amending s. 193.017, F.S.; deleting provisions providing for the assessment of property receiving the low-income housing tax credit; providing for the assessment of structural improvements on land owned by a community land trust and used to provide affordable housing; defining the term “community land trust”; providing for the conveyance of structural improvements, subject to certain conditions; specifying the criteria to be used in arriving at just valuation of a structural improvement; amending s. 196.178, F.S., relating to the affordable housing property exemption; conforming provisions to changes made by the act; authorizing the Department of Revenue to adopt emergency rules; providing for application and renewal thereof; amending s. 196.002, F.S.; revising certain reporting requirements for the property appraiser in order to conform to changes made by the act; amending s. 193.114, F.S.; providing additional requirements for assessment rolls; amending s. 193.155, F.S.; providing for the assessment of homestead property following a change in ownership based on the just value of the immediate prior homestead; providing for determining the just value of the new homestead; providing for assessing a homestead established by two or more persons who held prior homestead property; providing requirements for applying for such an assessment; requiring that the Department of Revenue provide by rule for documenting entitlement to the assessment; amending s. 196.031, F.S.; increasing the amount of the exemption provided for homestead property; providing for an additional exemption for levies other than school district levies; deleting obsolete provisions; deleting a requirement that property appraisers compile information concerning the loss of certain tax revenues and submit a copy to the Department of Revenue; creating s. 196.078, F.S.; providing for an additional homestead exemption for first-time Florida homebuyers; providing a definition; providing for the amount of the additional exemption; requiring that a person claiming such exemption submit a sworn statement attesting that he or she has never owned property that received a homestead exemption in this state; providing requirements for forms; providing penalties; creating s. 196.098, F.S.; providing a tax exemption for low-income seniors; providing for eligibility and a limitation on income; providing for an annual adjustment in the income limitations; requiring the department to provide for verifying age and income by rule; amending s. 196.161, F.S.; providing that claims for homestead exemptions by persons not entitled to such exemptions subjects the property to tax liens; amending s. 197.252, F.S., relating to the homestead tax deferral; conforming provisions to changes made by the act; creating s. 196.183, F.S.; exempting each tangible personal property tax return from a specified amount of assessed value; limiting a single business operation within a county to one exemption; providing a procedure for waiving the requirement to file an annual tangible personal property tax return if the taxpayer is entitled to the exemption; providing penalties for failure to file a return as required or to claim more exemptions than allowed; providing that the exemption does not apply to certain mobile homes; creating s. 193.803, F.S.; providing for the assessment of rental property used for workforce housing or affordable housing; authorizing a property owner to appeal a denial of eligibility to the value adjustment board; requiring that a property owner file an application for such classification with the property appraiser or file a petition with the value adjustment board; providing a fee for filing a petition; providing for reapplication to be made on a short form provided by the Department of Revenue; defining the term “extenuating circumstances” for purposes of granting a classification for January 1, 2008; specifying the types of property that are eligible to be classified as workforce rental housing or affordable rental housing; providing for the assessment of property receiving the low-income housing tax credit; requiring that property be

removed from such classification if its use or program eligibility changes; providing the methodologies for assessing workforce rental housing and affordable rental housing; requiring that the property owner annually provide a rent roll and income and expense statement to the property appraiser for the preceding year; authorizing the property appraiser to base the assessment on the best available information if the property owner fails to provide the rent roll and statement; providing for a tax lien to be filed against property that is misclassified as workforce rental housing or affordable rental housing within a specified period; amending ss. 192.0105, 193.052, 194.011, 195.073, and 195.096, F.S., relating to taxpayer rights, the preparation and serving of returns, assessments involving agricultural lands, assessment notices and objections, the classification of property, and the review of assessment rolls; conforming provisions to changes made by the act; creating s. 200.186, F.S.; specifying a formula for counties, municipalities, municipal service taxing units, dependent districts, and independent districts to determine a maximum millage rate for the 2008-2009 fiscal year; providing that a taxing authority in violation of such provision forfeits its local government half-cent sales tax revenues; providing certain exceptions to the limitations on millage rates; providing an exception for calculating the rolled-back rate for certain counties; providing that certain units of government are recognized as municipalities; requiring the Department of Revenue to report to the Legislature the results of implementing ch. 2007-321, Laws of Florida, relating to ad valorem taxation; requiring that the department report those governments that are not in compliance with requirements limiting certain millage rates; providing legislative intent with respect to the information reported to the department; requiring the department to report certain recommendations of the Revenue Estimating Conference and identify needed additional resources; providing that certain provisions of the act apply retroactively; providing effective dates, one of which is contingent.

—was read the second time by title.

The Committee on Finance and Tax recommended the following amendment which was moved by Senator Atwater and adopted:

Amendment 1 (280082)(with title amendment)—On page 25, line 29, after “taxation” insert: *on the first \$100,000 of assessed value*

And the title is amended as follows:

On page 3, line 4, delete “a” and insert: an additional

THE PRESIDENT PRESIDING

Senator Crist moved the following amendment:

Amendment 2 (104732)(with title amendment)—On page 6, between lines 5 and 6, insert:

Section 1. Section 193.011, Florida Statutes, is amended to read:

193.011 Factors to consider in deriving just valuation.—

(1) In arriving at the just valuation of property as required under s. 4, Art. VII of the State Constitution, the property appraiser shall take into consideration the following factors:

(a)(1) The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;

(b)(2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium;

(c)(3) The location of the said property;

(d)(4) The quantity or size of the said property;

(e)(5) The cost of the said property and the present replacement value of any improvements thereon;

(f)(6) The condition of the said property;

(g)(7) The income from the said property; and

(h)(8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

(2) Notwithstanding paragraph (1)(b), the property appraiser shall consider the highest and best use to which the property can be expected to be put in the immediate future if approved by a super majority vote of the governing body of the county where the property is located.

Section 2. Section 192.011, Florida Statutes, is amended to read:

192.011 All property to be assessed.—The property appraiser shall assess all property located within the county, except inventory, whether such property is taxable, wholly or partially exempt, or subject to classification reflecting a value less than its just value at its present highest and best use. Extension on the tax rolls shall be made according to regulation promulgated by the department in order properly to reflect the general law. Streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, a county, or a state agency may be assessed, but need not be.

Section 3. Subsection (1) of section 193.015, Florida Statutes, is amended to read:

193.015 Additional specific factor; effect of issuance or denial of permit to dredge, fill, or construct in state waters to their landward extent.—

(1) If the Department of Environmental Protection issues or denies a permit to dredge, fill, or otherwise construct in or on waters of the state, as defined in chapter 403, to their landward extent as determined under s. 403.817(2), the property appraiser is expressly directed to consider the effect of that issuance or denial on the value of the property and any limitation that the issuance or denial may impose on the highest and best use of the property to its landward extent.

Section 4. Subsection (4) of section 193.017, Florida Statutes, is amended to read:

193.017 Low-income housing tax credit.—Property used for affordable housing which has received a low-income housing tax credit from the Florida Housing Finance Corporation, as authorized by s. 420.5099, shall be assessed under s. 193.011 and, consistent with s. 420.5099(5) and (6), pursuant to this section.

(4) If an extended low-income housing agreement is filed in the official public records of the county in which the property is located, the agreement, and any recorded amendment or supplement thereto, shall be considered a land-use regulation and a limitation on the highest and best use of the property during the term of the agreement, amendment, or supplement.

(Redesignate subsequent sections.)

And the title is amended as follows:

On page 1, line 2, after the semicolon (;) insert: amending s. 193.011, F.S.; deleting the requirement for property appraisers to consider the highest and best use of property in determining the just valuation of property unless approved by a super majority of the county governing body; amending ss. 192.011, 193.015, and 193.017, F.S., to conform;

POINT OF ORDER

Senator Atwater raised a point of order that **Amendment 2** was outside the purview of the call.

The President referred the point of order and the amendment to Senator King, Chair of the Committee on Rules.

Further consideration of **Amendment 2 (104732)** with pending point of order was deferred.

Senator Crist moved the following amendment which failed:

Amendment 3 (900092)(with title amendment)—On page 21, line 24, after the period (.) insert: *Effective each January 1, the Department of Revenue shall adjust the exemption provided under this paragraph by the percentage change occurring during the previous 12 months in the Annual Consumer Price Index as compiled by the United States Department of Labor.*

And the title is amended as follows:

On page 2, line 20, after the semicolon (;) insert: providing for an annual adjustment in the exemption;

Senators Baker and Gaetz offered the following amendment which was moved by Senator Baker and adopted:

Amendment 4 (521338)(with title amendment)—On page 24, line 26, after the period (.) insert: *Any resident of the state who is an active member of the United States Armed Services and who sells his or her homestead property due to a permanent move of duty station shall be considered a first-time Florida homebuyer and is eligible to receive the full exemption provided in this section if the active service member establishes the right to receive the homestead exemption provided in s. 196.031 within one year after purchasing the homestead property. The right to the full exemption in this section shall apply even if the current spouse of an active service member previously received a homestead exemption as provided in s. 196.031.*

And the title is amended as follows:

On page 2, line 28, after the semicolon (;) insert: providing the exemption as a first-time Florida homebuyer to a member of the United States Armed Services under certain circumstances;

Senator Crist moved the following amendment which failed:

Amendment 5 (254828)(with title amendment)—On page 30, between lines 3 and 4, insert:

(5) *School districts may adjust their tangible personal property tax levies by reassessing the nonexempt portion of their tangible property for the purpose of recouping actual lost revenues sustained as a result of the implementation of the exemption provided in this section.*

And the title is amended as follows:

On page 3, line 27, after the first semicolon (;) insert: authorizing school districts to adjust their tangible personal property tax levies by reassessing the nonexempt portion of their tangible property for the purpose of recouping actual lost revenues sustained as a result of the implementation of the exemption;

Senator Storms moved the following amendments which failed:

Amendment 6 (204894)—On page 33, between lines 24 and 25, insert:

(d) *Rental property used to provide affordable housing for extremely-low-income persons, very-low-income persons, or low-income persons as specified in s. 420.0004.*

Amendment 7 (574818)—On page 33, between lines 24 and 25, insert:

(d) *Mobile home parks, as defined in s. 723.003.*

Senator Deutch moved the following amendment which failed:

Amendment 8 (845320)—On page 41, line 17 through page 44, line 6, delete those lines and insert:

Section 21. Section 200.186, Florida Statutes, is created to read:

200.186 *Maximum millage rates for the 2008-2009 fiscal year.—*

(1) *In the 2008-2009 fiscal year, a county, municipal service taxing units of that county, and special districts dependent to that county; a municipality and special districts dependent to that municipality; and an independent special district may levy a maximum millage rate that is determined as follows:*

(a) *The maximum millage rate shall be the rolled-back rate calculated pursuant to s. 200.065 and adjusted for growth in per capita Florida personal income.*

(b) *If approved by a two-thirds vote of the governing body, a rate may be levied in excess of the rate calculated pursuant to paragraph (a).*

(2) *Any county or municipality that is in violation of this section shall forfeit the distribution of the local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue, subject to the conditions provided in ss. 200.065 and 218.63.*

(3) *The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed the maximum millage rate calculated pursuant to this section if the total county ad valorem taxes levied or total municipal ad valorem taxes levied, as defined in s. 200.001, do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied, as defined in s. 200.001, respectively. Total ad valorem taxes levied may exceed the maximum calculated pursuant to this section as a result of an increase in taxable value above that certified in s. 200.065(1) if such increase is less than the percentage amounts contained in s. 200.065(6); however, if such increase in taxable value exceeds the percentage amounts contained in s. 200.065(6), millage rates subject to this section must be reduced so that total taxes levied do not exceed the maximum. Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution of 1968, which is granted the authority in the State Constitution to exercise all the powers conferred now or hereafter by general law upon municipalities and which exercises such powers in the unincorporated area shall be recognized as a municipality under this section.*

(4) *If the amendments to the State Constitution contained in SJR 2-D or HJR 7001-D revising the homestead tax exemption and providing an exemption from ad valorem taxation for tangible personal property, are approved by a vote of the electors, this section shall supersede the provisions of s. 200.185(5).*

Senators Atwater, Baker, Geller, Gaetz and Dean offered the following amendment which was moved by Senator Atwater:

Amendment 9 (860162)(with title amendment)—On page 44, between lines 6 and 7, insert:

Section 22. *Effective October 1, 2008, for the 2008-2009 fiscal year and annually thereafter, an amount equivalent to the value of the revenue reduction to the fiscally constrained counties, as defined in s. 218.67(1), Florida Statutes, occurring as a result of amendments to the State Constitution which operate retroactive to January 1, 2008, if adopted, shall be distributed to each fiscally constrained county. Funds appropriated under this section shall be distributed to the counties in an amount proportionate to the total amount of the revenue reduction resulting from the adoption of the amendments, but the total distribution to all counties may not exceed \$50 million in any year.*

(Redesignate subsequent sections.)

And the title is amended as follows:

On page 5, line 18, after the semicolon (;) insert: providing for an annual distribution of funds to fiscally constrained counties in proportion to the revenue reduction resulting from certain constitutional amendments; limiting the total annual distribution;

MOTION

On motion by Senator Baker, the rules were waived to allow the following amendment to be considered:

Senator Baker moved the following amendment to **Amendment 9** which was adopted:

Amendment 9A (283184)—On page 1, line 29, after “million” insert: , *adjusted annually for the percentage change in the consumer price index,*

Amendment 9 as amended was adopted.

MOTION

On motion by Senator Deutch, the rules were waived to allow the following amendment to be considered:

Senator Deutch moved the following amendment which failed:

Amendment 10 (832838)(with title amendment)—On page 45, between lines 6 and 7, insert:

Section 23. *Effective October 1, 2008, for the 2008-2009 fiscal year and annually thereafter, an amount equivalent to the value of the revenue reduction to the local school districts, occurring as a result of amendments to the State Constitution which operate retroactive to January 1, 2008, if adopted, shall be distributed to each local school district. Funds appropriated under this section shall be distributed to the local school districts in an amount proportionate to the total amount of the revenue reduction resulting from the adoption of the amendments.*

(Redesignate subsequent sections.)

And the title is amended as follows:

On page 5, line 30, after the semicolon (;) insert: providing for an annual distribution of funds to local school districts in proportion to the revenue reduction resulting from certain constitutional amendments;

MOTION

On motion by Senator Haridopolos, the rules were waived to allow the following amendment to be considered:

Senator Haridopolos moved the following amendment which was adopted:

Amendment 11 (812586)—On page 11, lines 4-17, delete those lines and insert:

(2) *The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing sections 6 through 21 of this act.*

(3) *In anticipation of implementing those portions of this act which have not taken effect, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if those portions of this act which have not taken effect become law.*

(4) *Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.*

MOTION

On motion by Senator Geller, the rules were waived to allow the following amendment to be considered:

Senator Geller moved the following amendment which failed:

Amendment 12 (963616)(with title amendment)—On page 6, line 6 through page 8, line 11, delete those lines and redesignate subsequent sections.

And the title is amended as follows:

On page 1, lines 3-14, delete those lines and insert: amending s. 193.017,

The Senate resumed consideration of pending **Amendment 2 (104732)** by Senator Crist with pending point of order by Senator Atwater.

RULING ON POINT OF ORDER

On recommendation of Senator King, Chair of the Committee on Rules, the President ruled the point well taken and **Amendment 2 (104732)** out of order.

Pursuant to Rule 4.19, **SB 4-D** as amended was ordered engrossed and then placed on the calendar of Bills on Third Reading.

RECESS

The President declared the Senate in recess at 3:52 p.m. to reconvene at 4:20 p.m.

CALL TO ORDER

The Senate was called to order by the President at 4:21 p.m. A quorum present—37:

Mr. President	Diaz de la Portilla	Oelrich
Alexander	Dockery	Peadar
Aronberg	Fasano	Posey
Atwater	Gaetz	Rich
Baker	Garcia	Ring
Bennett	Geller	Saunders
Bullard	Haridopolos	Siplin
Carlton	Jones	Storms
Constantine	Joyner	Villalobos
Crist	Justice	Webster
Dawson	King	Wise
Dean	Lawson	
Deutch	Lynn	

SPECIAL ORDER CALENDAR, continued

By Senator Constantine—

SB 6-D—A bill to be entitled An act relating to a special election; providing for a special election to be held January 29, 2008, pursuant to Section 5 of Article XI of the State Constitution, for the approval or rejection by the electors of this state of amendments to the State Constitution, proposed by joint resolution, relating to an exemption from ad valorem taxation for tangible personal property, the transfer of the accrued benefit from the limitation on assessed value of homestead property, the assessment of rent-restricted affordable housing and commercial and public-access waterfront property, an increase in the homestead exemption, an additional homestead exemption for first-time homestead property owners, a complete homestead exemption for low-income seniors, a limitation on the authority of a county, municipality, or special district to increase ad valorem taxes, a requirement for each county to have an elected property appraiser, and an effective date if such amendments are adopted; providing for publication of notice and for procedures; providing an appropriation; providing a contingent effective date.

—was read the second time by title.

The Committee on Finance and Tax recommended the following amendment which was moved by Senator Constantine and adopted:

Amendment 1 (654816)—On page 2, delete line 13 and insert:

Section 3. *The sum of \$560,000 in nonrecurring funds*

Pursuant to Rule 4.19, **SB 6-D** as amended was ordered engrossed and then placed on the calendar of Bills on Third Reading.

RECESS

The President declared the Senate in recess at 4:25 p.m. to reconvene at 4:40 p.m.

CALL TO ORDER

The Senate was called to order by the President at 5:01 p.m. A quorum present—37:

Mr. President	Diaz de la Portilla	Oelrich
Alexander	Dockery	Peadar
Aronberg	Fasano	Posey
Atwater	Gaetz	Rich
Baker	Garcia	Ring
Bennett	Geller	Saunders
Bullard	Haridopolos	Siplin
Carlton	Jones	Storms
Constantine	Joyner	Villalobos
Crist	Justice	Webster
Dawson	King	Wise
Dean	Lawson	
Deutch	Lynn	

SPECIAL ORDER CALENDAR, continued

INTRODUCTION OF FORMER SENATOR

Senator Geller introduced former Senator Rod Smith who was present in the chamber.

The Senate resumed consideration of—

CS for SJR 2-D—A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide an additional homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser or person responsible for the duties of a property appraiser in certain counties in which the office of property appraiser has been abolished, and to provide an effective date if such amendments are adopted.

—which was previously considered and amended this day.

Senators Geller and Webster offered a motion to read **CS for SJR 2-D** as amended the third time by title which was moved by Senator Geller and adopted by two-thirds vote.

MOTION

On motion by Senator Webster, by two-thirds vote, debate on **CS for SJR 2-D** was limited until no later than 5:45 p.m. to allow Senator Geller to speak; and no later than 5:50 p.m. to allow Senator Haridopolos to close on the bill.

Senator Haridopolos moved the following amendment which was adopted by two-thirds vote:

Amendment 1 (185410)—On page 17, line 18, insert:

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL REVISION
ARTICLE VII, SECTIONS 3, 4, 6, AND 9
ARTICLE VIII, SECTION 1
ARTICLE XII, SECTIONS 27 AND 28

PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX INCREASES; ELECTED PROPERTY APPRAISERS.—This revision proposes changes to the State Constitution relating to ad valorem taxation and elected property appraisers. With respect to homestead property, this revision: (1) adds an additional homestead exemption for

most homeowners, (2) provides an additional homestead exemption for certain low-income seniors, (3) provides an additional homestead exemption that diminishes over time for first-time Florida homebuyers, and (4) provides for the transfer of Save-Our-Homes benefits that are not related to school taxes. With respect to nonhomestead property, this revision allows the Legislature to provide by law for the assessment of (5) affordable housing and (6) certain waterfront property under specific circumstances, and (7) provides a \$25,000 exemption for tangible personal property. Further, this revision (8) requires the Legislature to limit the authority of local governments other than school districts to increase property taxes, and (9) requires all county property appraisers to be elected.

In more detail, this revision:

(1) Increases the homestead exemption by providing an additional homestead exemption for the portion of the assessed value greater than \$50,000 and up to \$75,000. This exemption does not apply to school taxes.

(2) Provides an additional homestead exemption for certain low-income seniors. Persons 65 or older whose household income is less than \$23,604, adjusted annually for inflation, will be exempt from ad valorem taxes, including school taxes, on the first \$100,000 of the homestead property's assessed value.

(3) Provides an additional exemption for first-time homebuyers beginning in 2008. First-time homebuyers in Florida who qualify for homestead exemption will be eligible for an additional exemption in an amount equal to 25 percent of the initial just value of their new homestead, not to exceed 25 percent of the median just value for homesteads in the county for the prior year. The amount of the exemption is offset each year by the amount of the accrued Save-Our-Homes benefit. When the Save-Our-Homes benefit meets or exceeds the exemption, the exemption is lost. This exemption is also available to 2007 first-time homebuyers who qualify for homestead exemption on January 1, 2008. This exemption does not apply to school taxes.

(4) Provides for the transfer of accumulated Save-Our-Homes benefits in a manner that does not affect school taxes. Homestead property owners will be able to transfer their Save-Our-Homes benefit to a new homestead within 2 years after relinquishing their previous homestead; except, if the new homestead is established on January 1, 2008, the previous homestead must have been relinquished in 2007. If the new homestead has a higher just value than the old one, the benefit can be transferred; if the new homestead has a lower just value, the amount of benefit transferred will be reduced in proportion of the just value of the new homestead to the just value of the old homestead. The transferred benefit may not exceed \$1 million. This provision does not apply to school taxes on the new homestead.

(5) Provides for assessing certain rent-restricted affordable housing property as provided by general law. This provision does not apply to school taxes.

(6) Provides for assessing certain waterfront property used for commercial fishing, commercial water-dependent activities, and public access as provided by general law. This provision does not apply to school taxes.

(7) Authorizes an exemption from ad valorem taxes of \$25,000 of assessed value of tangible personal property. This provision applies to all tax levies.

(8) Requires the Legislature to limit the authority of counties, municipalities, and special districts to increase ad valorem taxes.

(9) Requires each county to have an elected property appraiser or person responsible for the duties of a property appraiser as a county officer and eliminates the option for choosing that county officer in any other manner provided by county charter or special law approved by vote of the electors of the county. The requirement that a property appraiser or person responsible for the duties of a property appraiser be elected by the electors of the county applies in each county without exception, including each charter county, regardless of the authority under which the charter was adopted and notwithstanding constitutional grants of authority to charter counties.

Further, this revision:

a. Repeals obsolete language on the homestead exemption when it was less than \$25,000 and did not apply uniformly to property taxes levied by all local governments.

b. Moves two current provisions related to the homestead exemption and makes them applicable to the increased homestead exemption.

c. Schedules the changes to take effect upon approval by the electors and operate retroactively to January 1, 2008, if approved in a special election held on January 29, 2008, or to take effect January 1, 2009, if approved in the general election held in November of 2008.

On motion by Senator Haridopolos, **CS for SJR 2-D** was read in full as follows:

CS for SJR 2-D—A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide an additional homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser or person responsible for the duties of a property appraiser in certain counties in which the office of property appraiser has been abolished, and to provide an effective date if such amendments are adopted.

Be It Resolved by the Legislature of the State of Florida:

That the following amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from

the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) By general law and subject to conditions specified therein, there may be granted an ad valorem tax exemption to a renewable energy source device and to real property on which such device is installed and operated, to the value fixed by general law not to exceed the original cost of the device, and for the period of time fixed by general law not to exceed ten years.

(e) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad valorem tax exemptions to owners of historic properties. This exemption may be granted only by ordinance of the county or municipality. The amount or limits of the amount of this exemption and the requirements for eligible properties must be specified by general law. The period of time for which this exemption may be granted to a property owner shall be determined by general law.

(f) *By general law and subject to conditions specified therein, twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.*

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(c) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided herein.

(1) Assessments subject to this provision shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, *unless the provisions of paragraph (8) apply*. Thereafter, the homestead shall be assessed as provided herein.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, *unless the provisions of paragraph (8) apply*. That assessment shall only change as provided herein.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided herein.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. *For all levies other than school district levies, a person who establishes a new homestead as of January 1, 2009, or January 1 of any*

subsequent year and who has received a homestead exemption pursuant to Section 6 of Article VII of this constitution as of January 1 of either of the two years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead of the person establishing the new homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$1 million or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided herein.

2. If the just value of the new homestead is less than the just value of the prior homestead of the person establishing the new homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this subparagraph is greater than \$1 million, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$1 million. Thereafter, the homestead shall be assessed as provided herein.

b. By general law and subject to conditions specified therein, the Legislature shall provide for application of this paragraph to property owned by more than one person.

(d) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(e) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

(f) As defined by general law, real property that is used to provide affordable housing and is subject to rent restrictions imposed by a governmental agency may be assessed as provided by general law, subject to conditions or limitations specified therein. This subsection shall apply to all levies other than school district levies.

(g) As defined by general law, land that is used exclusively for commercial fishing purposes or that is open to the public and used predominantly for commercial water-dependent activities or for public access to waters that are navigable may be assessed as provided by general law, subject to conditions or limitations specified therein. For purposes of this paragraph, the term "water-dependent activity" means any activity that can be conducted only on, in, over, or adjacent to waters that are navigable and that requires direct access to water and involves the use of water as an integral part of such activity. This subsection shall apply to all levies other than school district levies.

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entirety, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) As provided by general law and subject to conditions specified therein, each person who establishes the right to receive the homestead exemption provided in subsection (a) within one year after purchasing the homestead property and who had not previously owned property receiving the homestead exemption provided in subsection (a) is entitled to an additional homestead exemption in an amount equal to twenty-five percent of the homestead property's just value on January 1 of the year in which the homestead is established, not to exceed twenty-five percent of the median just value of homesteads in the county in which the homestead is located in the year prior to establishing the new homestead. This exemption is not available if any owner of the property has previously owned property that received the homestead exemption provided in subsection (a). The additional homestead exemption shall be reduced each year by the difference between the homestead's just value and assessed value as determined under subsection (c) of Section 4 until the value of the exemption is reduced to zero. The exemption provided under this subsection shall apply to all levies other than school district levies.

~~(e) By general law and subject to conditions specified therein, the exemption shall be increased to a total of twenty-five thousand dollars of the assessed value of the real estate for each school district levy. By general law and subject to conditions specified therein, the exemption for all other levies may be increased up to an amount not exceeding ten thousand dollars of the assessed value of the real estate if the owner has attained age sixty-five or is totally and permanently disabled and if the owner is not entitled to the exemption provided in subsection (d).~~

~~(d) By general law and subject to conditions specified therein, the exemption shall be increased to a total of the following amounts of assessed value of real estate for each levy other than those of school districts: fifteen thousand dollars with respect to 1980 assessments; twenty thousand dollars with respect to 1981 assessments; twenty-five thousand dollars with respect to assessments for 1982 and each year thereafter. However, such increase shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This subsection shall stand repealed on the effective date of any amendment to section 4 which provides for the assessment of homestead property at a specified percentage of its just value.~~

(d)(e) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(e)(f) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant an additional homestead tax exemption not exceeding fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty

thousand dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(f)(g) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

(g) *Real property owned and used as a homestead by a person who has attained age sixty-five and whose household income, as defined by general law, does not exceed \$23,604 is exempt from ad valorem taxation on the first \$100,000 of assessed value. The legislature shall provide for an annual adjustment of the income limitation prescribed in this subsection for changes in the cost of living and may provide additional financial eligibility requirements or other eligibility requirements.*

SECTION 9. Local taxes.—

(a) Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.

(b) Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

(c) *By general law, the legislature shall limit the authority of counties, municipalities, and special districts to increase ad valorem taxes.*

ARTICLE VIII LOCAL GOVERNMENT

SECTION 1. Counties.—

(a) **POLITICAL SUBDIVISIONS.** The state shall be divided by law into political subdivisions called counties. Counties may be created, abolished or changed by law, with provision for payment or apportionment of the public debt.

(b) **COUNTY FUNDS.** The care, custody and method of disbursing county funds shall be provided by general law.

(c) **GOVERNMENT.** Pursuant to general or special law, a county government may be established by charter which shall be adopted, amended or repealed only upon vote of the electors of the county in a special election called for that purpose.

(d) COUNTY OFFICERS.

(1) There shall be elected by the electors of each county, for terms of four years, a sheriff, a tax collector, ~~a property appraiser~~, a supervisor of elections, and a clerk of the circuit court; except, when provided by county charter or special law approved by vote of the electors of the county, any *such* county officer may be chosen in another manner therein specified, or any *such* county office may be abolished when all the duties of the office prescribed by general law are transferred to another office.

(2) *There shall be elected by the electors of each county, for terms of four years:*

a. *A property appraiser; or*

b. *A person responsible for the duties of a property appraiser, as prescribed by general law, in counties in which, as provided by county charter or special law approved by vote of the electors of the county, the office of the property appraiser has been abolished and all duties of the office prescribed by general law have been transferred to another office.*

(3) When not otherwise provided by county charter or special law approved by vote of the electors, the clerk of the circuit court shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds.

(e) **COMMISSIONERS.** Except when otherwise provided by county charter, the governing body of each county shall be a board of county commissioners composed of five or seven members serving staggered terms of four years. After each decennial census the board of county commissioners shall divide the county into districts of contiguous territory as nearly equal in population as practicable. One commissioner residing in each district shall be elected as provided by law.

(f) **NON-CHARTER GOVERNMENT.** Counties not operating under county charters shall have such power of self-government as is provided by general or special law. The board of county commissioners of a county not operating under a charter may enact, in a manner prescribed by general law, county ordinances not inconsistent with general or special law, but an ordinance in conflict with a municipal ordinance shall not be effective within the municipality to the extent of such conflict.

(g) **CHARTER GOVERNMENT.** Counties operating under county charters shall have all powers of local self-government not inconsistent with general law, or with special law approved by vote of the electors. The governing body of a county operating under a charter may enact county ordinances not inconsistent with general law. The charter shall provide which shall prevail in the event of conflict between county and municipal ordinances.

(h) **TAXES; LIMITATION.** Property situate within municipalities shall not be subject to taxation for services rendered by the county exclusively for the benefit of the property or residents in unincorporated areas.

(i) **COUNTY ORDINANCES.** Each county ordinance shall be filed with the custodian of state records and shall become effective at such time thereafter as is provided by general law.

(j) **VIOLATION OF ORDINANCES.** Persons violating county ordinances shall be prosecuted and punished as provided by law.

(k) **COUNTY SEAT.** In every county there shall be a county seat at which shall be located the principal offices and permanent records of all county officers. The county seat may not be moved except as provided by general law. Branch offices for the conduct of county business may be established elsewhere in the county by resolution of the governing body of the county in the manner prescribed by law. No instrument shall be deemed recorded until filed at the county seat, or a branch office designated by the governing body of the county for the recording of instruments, according to law.

ARTICLE XII SCHEDULE

SECTION 27. Elected property appraisers; application.—The requirement in Section 1(d) of Article VIII for a property appraiser to be elected by the electors of the county shall apply in each county, including

each charter county, regardless of whether the charter was adopted pursuant to Section 1(g) of Article VIII or pursuant to Section 9, Section 10, Section 11, or Section 24 of Article VIII of the Constitution of 1885, as amended and incorporated by reference in Section 6(e) of Article VIII. Any county that does not have an elected property appraiser on the effective date of the amendment to Section 1 of Article VIII of this constitution shall provide for electing a property appraiser at the next general election as provided by general law.

SECTION 28. Property tax exemptions and ad valorem tax limitations.—The amendments to Sections 3, 4, 6, and 9 of Article VII, providing a \$25,000 exemption for tangible personal property, providing an additional \$25,000 homestead exemption, authorizing transfer of the accrued benefit from the limitations on the assessment of homestead property, providing an additional homestead exemption for first-time homestead property owners, providing a complete homestead exemption for low-income seniors, providing for assessing rent-restricted affordable housing and commercial and public-access waterfront property pursuant to general law, and requiring the legislature to limit the authority of counties, municipalities, and special districts to increase ad valorem taxes, and the creation of Section 27 of this Article providing for election of county property appraisers, and this section, if submitted to the electors of this state for approval or rejection at a special election authorized by law to be held on January 29, 2008, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2008, or, if submitted to the electors of this state for approval or rejection at the next general election, shall take effect January 1 of the year following such general election.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL REVISION
ARTICLE VII, SECTIONS 3, 4, 6, AND 9
ARTICLE VIII, SECTION 1
ARTICLE XII, SECTIONS 27 AND 28

PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX INCREASES; ELECTED PROPERTY APPRAISERS.—This revision proposes changes to the State Constitution relating to ad valorem taxation and elected property appraisers. With respect to homestead property, this revision: (1) adds an additional homestead exemption for most homeowners, (2) provides an additional homestead exemption for certain low-income seniors, (3) provides an additional homestead exemption that diminishes over time for first-time Florida homebuyers, and (4) provides for the transfer of Save-Our-Homes benefits that are not related to school taxes. With respect to nonhomestead property, this revision allows the Legislature to provide by law for the assessment of (5) affordable housing and (6) certain waterfront property under specific circumstances, and (7) provides a \$25,000 exemption for tangible personal property. Further, this revision (8) requires the Legislature to limit the authority of local governments other than school districts to increase property taxes, and (9) requires all county property appraisers to be elected.

In more detail, this revision:

(1) Increases the homestead exemption by providing an additional homestead exemption for the portion of the assessed value greater than \$50,000 and up to \$75,000. This exemption does not apply to school taxes.

(2) Provides an additional homestead exemption for certain low-income seniors. Persons 65 or older whose household income is less than \$23,604, adjusted annually for inflation, will be exempt from ad valorem taxes, including school taxes, on the first \$100,000 of the homestead property's assessed value.

(3) Provides an additional exemption for first-time homebuyers beginning in 2008. First-time homebuyers in Florida who qualify for homestead exemption will be eligible for an additional exemption in an amount equal to 25 percent of the initial just value of their new homestead, not to exceed 25 percent of the median just value for homesteads in the county for the prior year. The amount of the exemption is offset each year by the amount of the accrued Save-Our-Homes benefit. When the Save-Our-Homes benefit meets or exceeds the exemption, the exemption is lost. This exemption is also available to 2007 first-time homebuyers who qualify for homestead exemption on January 1, 2008. This exemption does not apply to school taxes.

(4) Provides for the transfer of accumulated Save-Our-Homes benefits in a manner that does not affect school taxes. Homestead property owners will be able to transfer their Save-Our-Homes benefit to a new homestead within 2 years after relinquishing their previous homestead; except, if the new homestead is established on January 1, 2008, the previous homestead must have been relinquished in 2007. If the new homestead has a higher just value than the old one, the benefit can be transferred; if the new homestead has a lower just value, the amount of benefit transferred will be reduced in proportion of the just value of the new homestead to the just value of the old homestead. The transferred benefit may not exceed \$1 million. This provision does not apply to school taxes on the new homestead.

(5) Provides for assessing certain rent-restricted affordable housing property as provided by general law. This provision does not apply to school taxes.

(6) Provides for assessing certain waterfront property used for commercial fishing, commercial water-dependent activities, and public access as provided by general law. This provision does not apply to school taxes.

(7) Authorizes an exemption from ad valorem taxes of \$25,000 of assessed value of tangible personal property. This provision applies to all tax levies.

(8) Requires the Legislature to limit the authority of counties, municipalities, and special districts to increase ad valorem taxes.

(9) Requires each county to have an elected property appraiser or person responsible for the duties of a property appraiser as a county officer and eliminates the option for choosing that county officer in any other manner provided by county charter or special law approved by vote of the electors of the county. The requirement that a property appraiser or person responsible for the duties of a property appraiser be elected by the electors of the county applies in each county without exception, including each charter county, regardless of the authority under which the charter was adopted and notwithstanding constitutional grants of authority to charter counties.

Further, this revision:

a. Repeals obsolete language on the homestead exemption when it was less than \$25,000 and did not apply uniformly to property taxes levied by all local governments.

b. Moves two current provisions related to the homestead exemption and makes them applicable to the increased homestead exemption.

c. Schedules the changes to take effect upon approval by the electors and operate retroactively to January 1, 2008, if approved in a special election held on January 29, 2008, or to take effect January 1, 2009, if approved in the general election held in November of 2008.

—and **CS for SJR 2-D** as amended passed by the required constitutional three-fifths vote of the membership, and was certified to the House. The vote on passage was:

Yeas—26

Mr. President	Dean	Oelrich
Atwater	Dockery	Peadar
Baker	Fasano	Posey
Bennett	Gaetz	Ring
Bullard	Haridopolos	Saunders
Carlton	Jones	Storms
Constantine	King	Webster
Crist	Lawson	Wise
Dawson	Lynn	

Nays—11

Alexander	Garcia	Rich
Aronberg	Geller	Siplin
Deutch	Joyner	Villalobos
Diaz de la Portilla	Justice	

CORRECTION AND APPROVAL OF JOURNAL

The Journals of October 12, 15 and 16, 2007, Special Session D, were corrected and approved.

CO-INTRODUCERS

Senator Fasano—SB 4-D

RECESS

On motion by Senator King, the Senate recessed at 5:49 p.m. for the purpose of holding committee meetings and conducting other Senate business to reconvene upon call of the President.